## AUDITOR/CONTROLLER-RECORDER COUNTY CLERK

AUDITOR/CONTROLLER • 222 West Hospitality Lane, Fourth Floor San Bernardino, CA 92415-0018 • (909) 387-8322 • Fax (909) 386-8830

**RECORDER • COUNTY CLERK •** 222 West Hospitality Lane, First Floor San Bernardino, CA 92415-0022 • (909) 387-8306 • Fax (909) 386-9050

December 23, 2008



## **COUNTY OF SAN BERNARDINO**

LARRY WALKER
Auditor/Controller-Recorder
County Clerk

ELIZABETH A. STARBUCK, CGFM Assistant Auditor/Controller-Recorder Assistant County Clerk

## **Board of Supervisors**

County Government Center 385 North Arrowhead Avenue, Fifth Floor San Bernardino, CA 92415-0120

Enclosed are copies of the audit reports prepared by the Internal Audits Section and audits performed by external firms for the quarter ending December 31, 2008.

Respectfully submitted,

**Larry Walker** 

Auditor/Controller-Recorder

By:
Howard M. Ochi
Chief Deputy Auditor

LDW:HMO:mah

Attachments (5)